



General Assembly

January Session, 2005

Amendment

LCO No. 6702

SB0022206702SD0

Offered by:

SEN. MURPHY, 16th Dist.
SEN. DELUCA, 32nd Dist.
SEN. STILLMAN, 20th Dist.
SEN. COLEMAN, 2nd Dist.
SEN. DAILY, 33rd Dist.
SEN. RORABACK, 30th Dist.
SEN. NICKERSON, 36th Dist.
REP. ROY, 119th Dist.

REP. RYAN, 139th Dist.
REP. ZALASKI, 81st Dist.
REP. CARDIN, 53rd Dist.
REP. MINER, 66th Dist.
REP. WIDLITZ, 98th Dist.
REP. SAWYER, 55th Dist.
REP. PISCOPO, 76th Dist.
REP. O'CONNOR, 35th Dist.

To: Senate Bill No. 222

File No. 298

Cal. No. 267

"AN ACT CONCERNING THE TAXATION OF CERTAIN PUBLIC GOLF COURSES."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective July 1, 2005*) (a) "Public golf course land"
4 means any golf course consisting of at least twenty-five acres of land
5 that is open for use by the public for golfing, derives at least fifty per
6 cent of its annual revenues from daily fees or group outings and
7 consists of not less than nine golf holes.

8 (b) An owner of land may apply for classification as public golf
9 course land on any grand list of a municipality by filing a written

10 notice for such classification with the assessor thereof not less than
11 thirty days before and not later than thirty days after the assessment
12 date, provided in a year in which a revaluation, in accordance with
13 section 12-62 of the general statutes, of all real property becomes
14 effective, such application may be filed not later than ninety days after
15 such assessment date.

16 (c) Failure to file a written notice for classification of land as public
17 golf course land within the time limit prescribed in subsection (b) of
18 this section shall be considered a waiver of the right to such
19 classification on such assessment list.

20 (d) Any person aggrieved by the denial by an assessor of any notice
21 for the classification of land as public golf course land shall have the
22 same rights and remedies for appeal and relief as are provided in the
23 general statutes for taxpayers claiming to be aggrieved by the actions
24 of assessors or boards of assessment appeals.

25 Sec. 2. Subsection (a) of section 12-63 of the general statutes is
26 repealed and the following is substituted in lieu thereof (*Effective July*
27 *1, 2005*):

28 (a) The present true and actual value of land classified as farm land
29 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
30 or as open space land pursuant to section 12-107e shall be based upon
31 its current use without regard to neighborhood land use of a more
32 intensive nature, provided in no event shall the present true and actual
33 value of open space land be less than it would be if such open space
34 land comprised a part of a tract or tracts of land classified as farm land
35 pursuant to section 12-107c. The present true and actual value of land
36 classified as public golf course land pursuant to section 1 of this act
37 shall be based upon its value as open space land plus an assessment
38 based upon per hole depreciated improvements that shall be reduced
39 by forty per cent during the first assessment year after application,
40 sixty per cent during the second year, eighty per cent during the third
41 year and one hundred per cent thereafter. Said reduction shall not

42 include buildings and parking lots, which shall be valued at fair
43 market value. The present true and actual value of all other property
44 shall be deemed by all assessors and boards of assessment appeals to
45 be the fair market value thereof and not its value at a forced or auction
46 sale.

47 Sec. 3. Subsection (a) of section 12-504a of the general statutes is
48 repealed and the following is substituted in lieu thereof (*Effective July*
49 *1, 2005*):

50 (a) Any land which has been classified by the record owner thereof
51 as open space land pursuant to section 12-107e or as public golf course
52 land pursuant to section 1 of this act, if sold by him within a period of
53 ten years from the time he first caused such land to be so classified,
54 shall be subject to a conveyance tax applicable to the total sales price of
55 such land, which tax shall be in addition to the tax imposed under
56 sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the
57 following rate: (1) Ten per cent of said total sales price if sold within
58 the first year following the date of such classification; (2) nine per cent
59 if sold within the second year following the date of such classification;
60 (3) eight per cent if sold within the third year following the date of
61 such classification; (4) seven per cent if sold within the fourth year
62 following the date of such classification; (5) six per cent if sold within
63 the fifth year following the date of such classification; (6) five per cent
64 if sold within the sixth year following the date of such classification; (7)
65 four per cent if sold within the seventh year following the date of such
66 classification; (8) three per cent if sold within the eighth year following
67 the date of such classification; (9) two per cent if sold within the ninth
68 year following the date of such classification; and (10) one per cent if
69 sold within the tenth year following the date of such classification. No
70 conveyance tax shall be imposed on such record owner by the
71 provisions of sections 12-504a to 12-504f, inclusive, following the end
72 of the tenth year after the date of such classification by such record
73 owner.

74 Sec. 4. Section 12-504c of the general statutes is repealed and the

75 following is substituted in lieu thereof (*Effective July 1, 2005*):

76 The provisions of section 12-504a shall not be applicable to the
77 following: (a) Transfers of land resulting from eminent domain
78 proceedings; (b) mortgage deeds; (c) deeds to or by the United States
79 of America, state of Connecticut or any political subdivision or agency
80 thereof; (d) strawman deeds and deeds which correct, modify,
81 supplement or confirm a deed previously recorded; (e) deeds between
82 husband and wife and parent and child when no consideration is
83 received, except that a subsequent nonexempt transfer by the grantee
84 in such cases shall be subject to the provisions of section 12-504a as it
85 would be if the grantor were making such nonexempt transfer; (f) tax
86 deeds; (g) deeds releasing any property which is a security for a debt
87 or other obligation; (h) deeds of partition; (i) deeds made pursuant to a
88 merger of a corporation; (j) deeds made by a subsidiary corporation to
89 its parent corporation for no consideration other than the cancellation
90 or surrender of the capital stock of such subsidiary; (k) property
91 transferred as a result of death by devise or otherwise and in such
92 transfer the date of acquisition or classification of the land for purposes
93 of sections 12-504a to 12-504f, inclusive, whichever is earlier, shall be
94 the date of acquisition or classification by the decedent; (l) deeds to any
95 corporation, trust or other entity, of land to be held in perpetuity for
96 educational, scientific, aesthetic or other equivalent passive uses,
97 provided such corporation, trust or other entity has received a
98 determination from the Internal Revenue Service that contributions to
99 it are deductible under applicable sections of the Internal Revenue
100 Code; (m) land subject to a covenant specifically set forth in the deed
101 transferring title to such land, which covenant is enforceable by the
102 town in which such land is located, to refrain from selling or
103 developing such land in a manner inconsistent with its classification as
104 farm land pursuant to section 12-107c, forest land pursuant to section
105 12-107d or open space land pursuant to section 12-107e or as public
106 golf course land pursuant to section 1 of this act for a period of not less
107 than eight years from the date of transfer, if such covenant is violated
108 the conveyance tax set forth in this chapter shall be applicable at the

109 rate which would have been applicable at the date the deed containing
110 the covenant was delivered and, in addition, the town or any taxpayer
111 therein may commence an action to enforce such covenant; and (n)
112 land the development rights to which have been sold to the state under
113 chapter 422a. If such action is taken by such a taxpayer, the town shall
114 be served as a necessary party.

115 Sec. 5. Section 12-504e of the general statutes is repealed and the
116 following is substituted in lieu thereof (*Effective July 1, 2005*):

117 Any land which has been classified by the owner as farm land
118 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
119 or as open space land pursuant to section 12-107e or as public golf
120 course land pursuant to section 1 of this act, if changed by him, within
121 a period of ten years of his acquisition of title, to use other than farm,
122 forest or open space, shall be subject to said conveyance tax as if there
123 had been an actual conveyance by him, as provided in sections 12-504a
124 and 12-504b, at the time he makes such change in use and
125 classification. Said conveyance tax schedule shall apply to fair market
126 values as determined by the assessor under the provisions of section
127 12-63 for all other property.

128 Sec. 6. Section 12-504f of the general statutes is repealed and the
129 following is substituted in lieu thereof (*Effective July 1, 2005*):

130 The tax assessor shall file annually, not later than sixty days after
131 the assessment date, with the town clerk a certificate for any land
132 which has been classified as farm land pursuant to section 12-107c, as
133 forest land pursuant to section 12-107d, or as open space land pursuant
134 to section 12-107e or as public golf course land pursuant to section 1 of
135 this act, which certificate shall set forth the date of the initial
136 classification and the obligation to pay the conveyance tax imposed by
137 this chapter. Said certificate shall be recorded in the land records of
138 such town. Any such classification of land shall be deemed personal to
139 the particular owner who requests such classification and shall not run
140 with the land.

141 Sec. 7. Section 12-504h of the general statutes is repealed and the
 142 following is substituted in lieu thereof (*Effective July 1, 2005*):

143 Any land which has been classified by the record owner as farm
 144 land pursuant to section 12-107c, as forest land pursuant to section 12-
 145 107d, or as open space land pursuant to section 12-107e or as public
 146 golf course land pursuant to section 1 of this act shall remain so
 147 classified without the filing of any new application subsequent to such
 148 classification, notwithstanding the provisions of said sections 12-107c,
 149 12-107d and 12-107e, until either of the following shall occur: (1) The
 150 use of such land is changed to a use other than that described in the
 151 application for the existing classification by said record owner, or (2)
 152 such land is sold by said record owner."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2005</i>	New section
Sec. 2	<i>July 1, 2005</i>	12-63(a)
Sec. 3	<i>July 1, 2005</i>	12-504a(a)
Sec. 4	<i>July 1, 2005</i>	12-504c
Sec. 5	<i>July 1, 2005</i>	12-504e
Sec. 6	<i>July 1, 2005</i>	12-504f
Sec. 7	<i>July 1, 2005</i>	12-504h